

# **Report of the Town Accountant**

The accompanying pages include the Town of Amherst's unaudited financial statements for the fiscal year ended June 30, 2002.

Respectfully submitted,

Sonia Aldrich  
Town Accountant

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**TOWN OF AMHERST, MASSACHUSETTS**  
**Combined Balance Sheet - All Fund Types and Account Groups**  
**On June 30, 2002**  
**(Unaudited)**

	Governmental Fund Types			Proprietary Fund Types		Fiduciary Fund Types	Account Groups	Totals
	General	Special Revenue	Capital Projects	Enterprise	Internal Services	Trust and Agency	Long-term Debt	(Memorandum Only)
<b>ASSETS</b>								
Cash and cash equivalents	\$ 8,866,441.64	\$ 2,414,452.91	\$ 1,807,093.44	\$ 10,654,872.19	\$ 2,179,436.12	\$ 5,170,377.63		\$ 31,092,673.93
Investments	-	-	-	-	-	-		-
Receivables:								
Property taxes	12,220,272.62	-	-	8,434.30	-	-		12,228,706.92
Special assessments	-	55,467.30	-	-	-	-		55,467.30
Tax liens and foreclosures	480,623.36	-	-	15,892.85	-	-		496,516.21
Excises	224,600.24	-	-	-	-	-		224,600.24
Utility Charges	-	-	-	647,008.59	-	-		647,008.59
Departmental	2,891.35	470,915.65	5,375.36	167,519.55	-	35,976.42		682,678.33
Deposits receivable	1,000.00	-	-	-	265,000.00	-		266,000.00
Other receivables	31,939.97	-	-	-	-	2,387.12		34,327.09
Due from other governments	36,116.25	77,354.60	-	-	-	-		113,470.85
Prepaid Expenses	-	34,666.09	-	-	-	-		34,666.09
Inventory	-	-	-	6,037.98	-	-		6,037.98
Fixed assets, net of accumulated depreciation	-	-	-	16,693,350.66	-	-		16,693,350.66
Amounts to be provided - payment of bonds	-	-	-	6,814,768.30	-	-	\$ 5,161,231.72	11,976,000.02
Amounts to be provided - vacation and sick leave	-	-	-	-	-	-	-	-
Total Assets	<u>\$ 21,863,885.43</u>	<u>\$ 3,052,856.55</u>	<u>\$ 1,812,468.80</u>	<u>\$ 35,007,884.42</u>	<u>\$ 2,444,436.12</u>	<u>\$ 5,208,741.17</u>	<u>\$ 5,161,231.72</u>	<u>\$ 74,551,504.21</u>
<b>LIABILITIES AND FUND EQUITY</b>								
Liabilities:								
Deferred revenue	\$ 12,229,952.00	\$ 755,271.39	\$ -	\$ 844,520.29	\$ -	\$ 35,976.42		\$ 13,865,720.10
Provision for abatements and exemptions	732,752.65	-	-	-	-	-		732,752.65
Accounts payable	2,610.21	-	-	246.02	-	-		2,856.23
Accrued payroll and withholdings	1,150,457.33	44,068.24	-	-	-	-		1,194,525.57
Other liabilities	65,755.15	-	-	5,616.35	-	333,458.27		404,829.77
Bonds payable	-	-	7,000,000.00	6,643,768.30	-	-	\$ 5,161,231.72	18,805,000.02
Notes payable	-	729,000.00	3,305,000.00	2,251,000.00	-	-		6,285,000.00
Vacation and sick leave liability	-	-	-	-	-	-	-	-
Total Liabilities	<u>14,181,527.34</u>	<u>1,528,339.63</u>	<u>10,305,000.00</u>	<u>9,745,150.96</u>	<u>-</u>	<u>369,434.69</u>	<u>5,161,231.72</u>	<u>41,290,684.34</u>
Fund Equity:								
Reserved for encumbrances	969,062.14	197,388.50	903,123.56	736,482.98	10,710.00	-		2,816,767.18
Reserved for expenditures	1,218,363.00	1,073,586.00	-	643,579.00	-	196,264.00		3,131,792.00
Reserved for continuing appropriations	1,024,716.81	-	354,176.58	4,461,084.42	-	-		5,839,977.81
Reserved for appropriation deficit	-	-	-	-	-	-		-
Reserved for endowments	-	-	-	-	-	299,393.41		299,393.41
Unreserved, designated	(508,612.00)	-	-	823,241.74	-	-		314,629.74
Unreserved, undesignated	5,005,407.14	253,542.42	(9,749,831.34)	-	2,433,726.12	4,343,649.07		2,286,493.41
Unreserved retained earnings	-	-	-	1,904,994.66	-	-		1,904,994.66
Investment in capital assets	-	-	-	16,693,350.66	-	-		16,693,350.66
Reserved for overlay deficits	-	-	-	-	-	-		-
Reserved for over/under assessments	(26,579.00)	-	-	-	-	-		(26,579.00)
Total Fund Equity	<u>7,682,358.09</u>	<u>1,524,516.92</u>	<u>(8,492,531.20)</u>	<u>25,262,733.46</u>	<u>2,444,436.12</u>	<u>4,839,306.48</u>	<u>-</u>	<u>33,260,819.87</u>
Total Liabilities and Fund Equity	<u>\$ 21,863,885.43</u>	<u>\$ 3,052,856.55</u>	<u>\$ 1,812,468.80</u>	<u>\$ 35,007,884.42</u>	<u>\$ 2,444,436.12</u>	<u>\$ 5,208,741.17</u>	<u>\$ 5,161,231.72</u>	<u>\$ 74,551,504.21</u>

**TOWN OF AMHERST, MASSACHUSETTS**  
**Combined Statement of Revenues, Expenditures and**  
**Changes in Fund Equity**  
**All Governmental Fund Types and Expendable Trust Funds**  
**For the Year Ended June 30, 2002**  
**(Unaudited)**

	Governmental Fund Types			Fiduciary Fund Types	Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	Expendable Trust	
Revenues:					
Property taxes	23,699,571.10	123,559.39	-	-	23,823,130.49
Excise	1,527,426.54	-	-	-	1,527,426.54
Interest, penalties and other taxes	1,106,459.11	-	-	-	1,106,459.11
Charges for services	-	2,289,206.23	-	-	2,289,206.23
Licenses and permits	521,504.99	-	-	-	521,504.99
Intergovernmental	15,265,912.42	2,156,975.53	-	-	17,422,887.95
Fines and forfeits	124,225.83	-	-	-	124,225.83
Interest earnings	464,029.15	5,799.89	-	152,310.65	622,139.69
Miscellaneous	896,406.61	103,770.42	124,600.00	10,842.20	1,135,619.23
Audit Adjustment	-	-	-	-	-
Contributions	44,079.00	65,079.04	21,503.00	-	130,661.04
Total Revenues	<u>43,649,614.75</u>	<u>4,744,390.50</u>	<u>146,103.00</u>	<u>163,152.85</u>	<u>48,703,261.10</u>
Expenditures:					
General Government	6,217,944.38	52,412.66	160,547.68	36,008.11	6,466,912.83
Public Safety	6,688,392.96	195,554.99	304,115.53	-	7,188,063.48
Public Works	1,615,003.00	101,000.04	3,815,616.68	-	5,531,619.72
Planning, Conservation and Inspections	1,067,903.52	40,840.08	440,252.85	-	1,548,996.45
Community Services	1,512,043.75	1,266,843.09	14,000.00	-	2,792,886.84
Library Services	1,291,011.95	-	8,500.00	-	1,299,511.95
Education	23,419,423.10	1,342,661.00	6,402,159.28	-	31,164,243.38
Debt Service	1,858,613.68	-	-	-	1,858,613.68
Intergovernmental	879,941.10	-	-	-	879,941.10
Total Expenditures	<u>44,550,277.44</u>	<u>2,999,311.86</u>	<u>11,145,192.02</u>	<u>36,008.11</u>	<u>58,730,789.43</u>
Excess (deficiency) of revenues over expenditures	(900,662.69)	1,745,078.64	(10,999,089.02)	127,144.74	(10,027,528.33)
Other Financing Sources (Uses):					
Bond Proceeds	-	-	-	-	-
Operating transfers in	1,683,422.00	-	1,886,200.00	275,100.00	3,844,722.00
Operating transfers (out)	(686,456.00)	(1,469,296.00)	(367,000.00)	(536,878.00)	(3,059,630.00)
Total Other Financing Sources (Uses)	<u>996,966.00</u>	<u>(1,469,296.00)</u>	<u>1,519,200.00</u>	<u>(261,778.00)</u>	<u>785,092.00</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	96,303.31	275,782.64	(9,479,889.02)	(134,633.26)	(9,242,436.33)
Fund Equity, July 1, 2001	7,386,054.81	1,248,734.28	987,357.82	4,610,335.52	14,232,482.43
Audit Adjustment - FY 2001	200,000.00	-	-	-	200,000.00
Fund Equity, June 30, 2002	<u>\$ 7,682,358.12</u>	<u>\$ 1,524,516.92</u>	<u>\$ (8,492,531.20)</u>	<u>\$ 4,475,702.26</u>	<u>\$ 5,190,046.10</u>

**TOWN OF AMHERST, MASSACHUSETTS**  
**Combined Statement of Revenues, Expenditures and**  
**Changes in Fund Equity**  
**All Proprietary Fund and Similar Trust Funds**  
**For the Year Ended June 30, 2002**  
**(Unaudited)**

	Enterprise	Internal Service	Fiduciary Fund Types Non-expendable Trust Funds	Totals (Memorandum Only)
Revenues:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Excise	-	-	-	-
Interest, penalties and other taxes	-	-	-	-
Charges for services	6,483,140.91	5,134,798.68	-	11,617,939.59
Licenses and permits	-	-	-	-
Intergovernmental	273,876.66	-	-	273,876.66
Fines and forfeits	-	-	-	-
Interest earnings	226,484.94	54,454.16	17,781.62	298,720.72
Miscellaneous	298,138.68	-	3,500.00	301,638.68
Contributions	-	-	-	-
Total Revenues	<u>7,281,641.19</u>	<u>5,189,252.84</u>	<u>21,281.62</u>	<u>12,492,175.65</u>
Expenditures:				
General Government	-	5,066,901.57	-	5,066,901.57
Public Safety	-	-	-	-
Public Works	4,677,120.86	-	-	4,677,120.86
Planning, Conservation and Inspections	-	-	-	-
Community Services	291,720.68	-	6,473.64	298,194.32
Library Services	-	-	-	-
Education	-	-	3,248.50	3,248.50
Debt Service	1,055,862.44	-	-	1,055,862.44
Intergovernmental	-	-	-	-
Total Expenditures	<u>6,024,703.98</u>	<u>5,066,901.57</u>	<u>9,722.14</u>	<u>11,101,327.69</u>
Excess (deficiency) of revenues over expenditures	1,256,937.21	122,351.27	11,559.48	1,390,847.96
Other Financing Sources (Uses):				
Bond Proceeds	-	-	-	-
Operating transfers in	694,612.00	-	-	694,612.00
Operating transfers (out)	(1,479,704.00)	-	-	(1,479,704.00)
Total Other Financing Sources (Uses)	<u>(785,092.00)</u>	<u>-</u>	<u>-</u>	<u>(785,092.00)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	471,845.21	122,351.27	11,559.48	605,755.96
Fund Equity, July 1, 2001	<u>17,421,069.24</u>	<u>2,322,084.85</u>	<u>352,044.74</u>	<u>20,095,198.83</u>
6/30/2001 Audit Adjustment	5,026,080.00			5,026,080.00
Credited direct to fund balance	77,810.00			77,810.00
Free cash appron	(26,700.00)			(26,700.00)
	2,292,629.00			2,292,629.00
Fund Equity, June 30, 2002	<u>\$ 25,262,733.45</u>	<u>\$ 2,444,436.12</u>	<u>\$ 363,604.22</u>	<u>\$ 28,070,773.79</u>

**TOWN OF AMHERST, MASSACHUSETTS**  
**Statement of Revenues and Other Sources, and Expenditures and Other Uses**  
**Budget and Actual - General Fund**  
**For the Fiscal Year Ended June 30, 2002**  
**(Unaudited)**

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues and Other Sources:			
Property taxes	\$ 23,513,543.00	\$ 23,699,571.10	\$ 186,028.10
Excise	1,325,000.00	1,527,426.54	202,426.54
Penalties, interest and other taxes	1,175,942.00	1,106,459.11	(69,482.89)
Licenses and permits	423,800.00	521,504.99	97,704.99
Intergovernmental	15,655,116.00	15,265,912.42	(389,203.58)
Fines and forfeits	116,000.00	124,225.83	8,225.83
Interest earnings	500,000.00	464,029.15	(35,970.85)
Miscellaneous	709,881.00	896,436.31	186,555.31
Contributions	44,079.00	44,079.00	-
Transfers in	1,716,184.00	1,700,302.00	(15,882.00)
Other Sources		-	-
Total Revenues and Other Sources	<u>45,179,545.00</u>	<u>45,349,946.45</u>	<u>170,401.45</u>
Expenditures and Other Uses:			
General Government	5,918,212.00	5,804,545.77	113,666.23
Public Safety	6,745,927.00	6,688,884.39	57,042.61
Public Works	1,721,744.00	1,717,334.65	4,409.35
Planning, Conservation and Inspections	841,204.00	832,594.03	8,609.97
Community Services	1,445,804.00	1,416,665.71	29,138.29
Library Services	1,297,869.00	1,279,150.27	18,718.73
Education	23,461,816.49	23,415,988.21	45,828.28
Debt Service	1,963,507.00	1,960,731.96	2,775.04
Intergovernmental	978,395.00	879,941.10	98,453.90
Transfers Out	352,910.00	352,910.00	-
Capital Outlay	401,236.00	401,236.00	-
Total Expenditures and Other Uses	<u>45,128,624.49</u>	<u>44,749,982.09</u>	<u>378,642.40</u>
Excess of revenues and other sources over expenditures and other uses	<u>\$ 50,921</u>	<u>\$ 599,964</u>	<u>\$ 549,044</u>

TOWN OF AMHERST, MASSACHUSETTS  
Statement of Revenues and Other Sources,  
and Expenses and Other Uses  
Budget and Actual - Sewer Fund  
For the Fiscal Year Ending June 30, 2002  
(Unaudited)

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues and Other Sources:			
Charges for services	\$ 2,299,886	\$ 2,377,948	\$ 78,062
Interest earnings	70,000	61,595	(8,405)
Other sources	76,000	95,847	19,847
Total Revenues and Other Sources	<u>2,445,886</u>	<u>2,535,390</u>	<u>89,504</u>
Expenses and Other Uses:			
Personnel	852,917	764,360	88,557
Purchase of services	712,600	715,382	(2,782)
Supplies	34,675	42,108	(7,433)
Other charges and expenses	268,888	272,224	(3,336)
Transfers	514,806	514,806	-
Capital outlay	12,000	7,399	4,601
Debt service	50,000	3,288	46,712
Other uses			-
Total Expenses and Other Uses	<u>2,445,886</u>	<u>2,319,567</u>	<u>126,319</u>
Excess of revenues and other sources over expenses and other uses	<u>\$ -</u>	<u>\$ 215,823</u>	<u>\$ 215,823</u>

TOWN OF AMHERST, MASSACHUSETTS  
Statement of Revenues and Other Sources,  
and Expenses and Other Uses  
Budget and Actual - Water Fund  
For the Fiscal Year Ending June 30, 2002  
(Unaudited)

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues and Other Sources:			
Charges for services	\$ 2,934,224	\$ 2,662,257	\$ (271,967)
Interest earnings	125,000	67,069	(57,931)
Other sources	323,877	358,881	35,004
Total Revenues and Other Sources	<u>3,383,101</u>	<u>3,088,206</u>	<u>(294,895)</u>
Expenses and Other Uses:			
Personnel	719,580	719,142	439
Purchase of services	390,900	375,581	15,319
Supplies	108,800	53,717	55,083
Other charges and expenses	636,202	612,186	24,016
Transfers	949,671	752,283	197,388
Capital outlay	11,600	8,950	2,650
Debt service	566,348	566,348	(0)
Other uses			-
Total Expenses and Other Uses	<u>3,383,101</u>	<u>3,088,207</u>	<u>294,894</u>
Excess of revenues and other sources over expenses and other uses	<u>\$ -</u>	<u>\$ (0)</u>	<u>\$ (0)</u>



TOWN OF AMHERST, MASSACHUSETTS  
Statement of Revenues and Other Sources,  
and Expenses and Other Uses  
Budget and Actual - Solid Waste Fund  
For the Fiscal Year Ending June 30, 2002  
(Unaudited)

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues and Other Sources:			
Charges for services	\$ 653,339	\$ 654,846	\$ 1,507
Interest earnings	150,000	94,281	(55,719)
Other sources	86,000	119,257	33,257
Total Revenues and Other Sources	<u>889,339</u>	<u>868,384</u>	<u>(20,955)</u>
Expenses and Other Uses:			
Personnel	265,793	181,232	84,561
Purchase of services	94,700	86,743	7,957
Supplies	4,800	11,965	(7,165)
Other charges and expenses	88,916	155,167	(66,251)
Transfers	183,853	183,853	-
Capital outlay	5,000	1,693	3,307
Debt service	246,277	246,277	(0)
Other uses			-
Total Expenses and Other Uses	<u>889,339</u>	<u>866,930</u>	<u>22,409</u>
Excess of revenues and other sources over expenses and other uses	<u>\$ -</u>	<u>\$ 1,454</u>	<u>\$ 1,454</u>

TOWN OF AMHERST, MASSACHUSETTS  
Statement of Revenues and Other Sources,  
and Expenses and Other Uses  
Budget and Actual - Golf Fund  
For the Fiscal Year Ending June 30, 2002  
(Unaudited)

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues and Other Sources:			
Charges for services	\$ 231,048	\$ 121,489	\$ (109,559)
Intergovernmental			-
Interest earnings	-	-	-
Other sources	<u>95,000</u>	<u>124,563</u>	<u>29,563</u>
Total Revenues and Other Sources	<u>326,048</u>	<u>246,052</u>	<u>(79,996)</u>
Expenses and Other Uses:			
Personnel	137,617	138,755	(1,138)
Purchase of services	38,700	47,160	(8,460)
Supplies	50,500	39,276	11,224
Other charges and expenses	7,791	7,485	306
Transfers	15,882		15,882
Capital outlay	7,000	7,000	-
Debt service	68,558	57,000	11,558
Other uses			-
Total Expenses and Other Uses	<u>326,048</u>	<u>296,675</u>	<u>29,373</u>
Excess of revenues and other sources over expenses and other uses	<u>\$ -</u>	<u>\$ (50,623)</u>	<u>\$ (50,623)</u>

TOWN OF AMHERST, MASSACHUSETTS  
Statement of Revenues and Other Sources,  
and Expenses and Other Uses  
Budget and Actual - Transportation Fund  
For the Fiscal Year Ending June 30, 2002  
(Unaudited)

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues and Other Sources:			
Charges for services	\$ 443,829	\$ 528,369	\$ 84,540
Intergovernmental	26,700	26,700	-
Interest earnings	-	3,540	3,540
Other sources			-
Total Revenues and Other Sources	<u>470,529</u>	<u>558,609</u>	<u>88,080</u>
Expenses and Other Uses:			
Personnel	157,879	140,677	17,202
Purchase of services	61,630	54,711	6,919
Supplies	2,000	3,010	(1,010)
Other charges and expenses	51,349	26,758	24,591
Transfers	28,762	28,762	-
Capital outlay	600	27,358	(26,758)
Debt service	168,309	182,949	(14,640)
Other uses			-
Total Expenses and Other Uses	<u>470,529</u>	<u>464,225</u>	<u>6,304</u>
Excess of revenues and other sources over expenses and other uses	<u>\$ -</u>	<u>\$ 94,383</u>	<u>\$ 94,383</u>

**TOWN OF AMHERST, MASSACHUSETTS**  
**Combined Statement of Revenues, Expenditures and**  
**Changes in Fund Equity**  
**All Expendable Trust Funds**  
**For the Year Ended June 30, 2002**  
**(unaudited)**

	<b>8004</b>	<b>8403</b>	<b>8406</b>	
	Stabilization	Conservation	Insurance	Total
	Fund	Fund	Claims	
Revenues:				
Property taxes				-
Excise				-
Interest, penalties and other taxes				-
Charges for services				-
Licenses and permits				-
Intergovernmental				-
Fines and forfeits				-
Interest earnings	151,559.03	18.85	732.77	152,310.65
Miscellaneous			10,842.20	10,842.20
Contributions				-
Total Revenues	<u>151,559.03</u>	<u>18.85</u>	<u>11,574.97</u>	<u>163,152.85</u>
Expenditures:				
General Government			36,008.11	36,008.11
Public Safety				-
Public Works				-
Planning, Conservation and Inspections				-
Community Services				-
Library Services				-
Education				-
Debt Service				-
Intergovernmental				-
Total Expenditures	<u>-</u>	<u>-</u>	<u>36,008.11</u>	<u>36,008.11</u>
Excess (deficiency) of revenues over expenditures	151,559.03	18.85	(24,433.14)	127,144.74
Other Financing Sources (Uses):				
Bond Proceeds				-
Operating transfers in	275,100.00			275,100.00
Operating transfers (out)	(536,878.00)			(536,878.00)
Total Other Financing Sources (Uses)	<u>(261,778.00)</u>	<u>-</u>	<u>-</u>	<u>(261,778.00)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	(110,218.97)	18.85	(24,433.14)	(134,633.26)
Fund Equity, July 1, 2001	<u>4,577,354.19</u>	<u>932.71</u>	<u>32,048.62</u>	<u>4,610,335.52</u>
Fund Equity, June 30, 2002	<u><u>\$ 4,467,135.22</u></u>	<u><u>\$ 951.56</u></u>	<u><u>\$ 7,615.48</u></u>	<u><u>\$ 4,475,702.26</u></u>

**TOWN OF AMHERST, MASSACHUSETTS**  
**Combined Statement of Revenues, Expenditures and**  
**Changes in Fund Equity**  
**All Non-Expendable Trust Funds**  
**For the Year Ended June 30, 2002**  
**(unaudited)**

	<b>8401</b> Trust Principal	<b>8402</b> Trust Income	Total
Revenues:			
Property taxes			-
Excise			-
Interest, penalties and other taxes			-
Charges for services			-
Licenses and permits			-
Intergovernmental			-
Fines and forfeits			-
Interest earnings	294.20	17,487.42	17,781.62
Miscellaneous	3,500.00		3,500.00
Contributions			-
Total Revenues	<u>3,794.20</u>	<u>17,487.42</u>	<u>21,281.62</u>
Expenditures:			
General Government			-
Public Safety			-
Public Works			-
Planning, Conservation and Inspections			-
Community Services		6,473.64	6,473.64
Library Services			-
Education		3,248.50	3,248.50
Debt Service			-
Intergovernmental			-
Total Expenditures	<u>-</u>	<u>9,722.14</u>	<u>9,722.14</u>
Excess (deficiency) of revenues over expenditures	3,794.20	7,765.28	11,559.48
Other Financing Sources (Uses):			
Bond Proceeds			-
Operating transfers in			-
Operating transfers (out)			-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	3,794.20	7,765.28	11,559.48
Fund Equity, July 1, 2001	<u>295,599.21</u>	<u>56,445.53</u>	<u>352,044.74</u>
Fund Equity, June 30, 2002	<u><u>\$ 299,393.41</u></u>	<u><u>\$ 64,210.81</u></u>	<u><u>\$ 363,604.22</u></u>

**TOWN OF AMHERST, MASSACHUSETTS**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Equity**  
**Expendable and Non-Expendable Trust Funds**  
**For the Fiscal Year Ended June 30, 2002**  
**(Unaudited)**

	Interest	Other Revenues	Total Resources	Operating Expenditures	Excess (Deficiency)	Transfers In	Transfers Out	Net Change in Fund Balance	Fund Balance June 30, 2001	Fund Balance June 30, 2002
Martha D. Bianchi Fund			-		-			\$ -	1,025.00	1,025.00
Alice C. Burnham Fund			-		-			-	15,020.66	15,020.66
Cemetery Perpetual Care Fund		\$ 3,500.00	3,500.00		3,500.00			3,500.00	81,315.14	84,815.14
Ephraim Y. Cosby Fund			-		-			-	500.00	500.00
Florence B. Cutler Fund			-		-			-	2,000.00	2,000.00
S. White Dickinson Fund			-		-			-	5,000.00	5,000.00
George S. Kendrick Fund			-		-			-	1,899.15	1,899.15
Herbert B. Adams Fund			-		-			-	2,814.31	2,814.31
R. J. D. Westcott Fund			-		-			-	3,000.00	3,000.00
Alfred F. Field Jr. Fund			-		-			-	82,442.15	82,442.15
William E. Smith Fund			-		-			-	1,899.15	1,899.15
Whiting Street Fund			-		-			-	9,040.61	9,040.61
E. F. Cook Fountain Fund			-		-			-	2,346.54	2,346.54
Barbara Smith Hospital Fund	\$ 294.20		294.20		294.20			294.20	8,792.33	9,086.53
Betty Jane Donley Fund					-			-	78,504.17	78,504.17
Total Non-Expendable Income	294.20	3,500.00	3,794.20	\$ -	3,794.20	\$ -	\$ -	3,794.20	295,599.21	299,393.41
Martha Dickinson Bianchi Memorial	55.22		55.22		55.22			55.22	625.13	680.35
Alice C. Burnham-West Cemetery Gate	1,836.42		1,836.42		1,836.42			1,836.42	11,336.26	13,172.68
Cemetery Perpetual Care	5,231.10		5,231.10		5,231.10			5,231.10	26,517.10	31,748.20
Ephraim Y. Cosby-West Cemetery	30.11		30.11		30.11			30.11	398.51	428.62
Florence B. Cutler-West Cemetery	114.79		114.79		114.79			114.79	1,430.43	1,545.22
S. White Dickinson Cemetery Fund	285.99		285.99		285.99			285.99	3,546.96	3,832.95
George S. Kendrick-West Cemetery	107.82		107.82		107.82			107.82	1,322.94	1,430.76
Alfred E. Field, Jr.	5,940.59		5,940.59	5,996.14	(55.55)			(55.55)	701.52	645.97
William E. Smith	65.29		65.29	59.60	5.69			5.69	9.83	15.52
Whiting Street Fund	623.59		623.59	417.90	205.69			205.69	(54.30)	151.39
Herbert B. Adams	110.10		110.10		110.10			110.10	476.09	586.19
R.J.D. Westcott	121.39		121.39		121.39			121.39	627.73	749.12
E.F. Cook Fountain	118.45		118.45		118.45			118.45	1,192.40	1,310.85
Betty Jane Donely Fund	2,846.56		2,846.56	3,248.50	(401.94)			(401.94)	8,314.93	7,912.99
Total Expendable Income	17,487.42	-	17,487.42	9,722.14	7,765.28	-	-	7,765.28	56,445.53	64,210.81
Total Expendable and Non-expendable Trust Funds	\$ 17,781.62	\$ 3,500.00	\$ 21,281.62	\$ 9,722.14	\$ 11,559.48	\$ -	\$ -	\$ 11,559.48	\$ 352,044.74	\$ 363,604.22

**TOWN OF AMHERST, MASSACHUSETTS**  
**FY 2002 Approved Budget**  
**General Fund**

	FY 2002 ATM April-Jun 01	FY 2002 STM 10/29/2001	Reserve Fund Transfers	Final Approved Budget
<b>OPERATING BUDGETS</b>				
<b>General Government:</b>				
Select Board	\$ 54,413.00			\$ 54,413.00
Town Manager	179,004.00			179,004.00
Finance Committee and Reserve Fund	2,260.00			2,260.00
Elections and Registration	30,700.00			30,700.00
Finance Department	750,717.00			750,717.00
Town Clerk's Office	124,663.00			124,663.00
Legal Services	100,150.00			100,150.00
Human Resources/Affirmative Action	1,529,469.00			1,529,469.00
Information Systems	319,183.00			319,183.00
Facilities Maintenance	406,842.00			406,842.00
General Services	340,500.00			340,500.00
<b>Total General Government</b>	<b>3,837,901.00</b>	<b>-</b>	<b>-</b>	<b>3,837,901.00</b>
<b>Public Safety:</b>				
Police	3,274,250.00			3,274,250.00
Police Facility	125,707.00			125,707.00
Fire/Emergency Medical Services	2,863,615.00			2,863,615.00
Communications Center	444,655.00			444,655.00
Animal Control	37,700.00			37,700.00
<b>Total Public Safety</b>	<b>6,745,927.00</b>	<b>-</b>	<b>-</b>	<b>6,745,927.00</b>
<b>Public Works:</b>				
Public Works Administration	217,463.00			217,463.00
Construction and Maintenance	595,837.00			595,837.00
Sidewalk Construction	11,400.00			11,400.00
Snow and Ice Removal	136,860.00			136,860.00
Street and Traffic Lights	166,900.00			166,900.00
Equipment Maintenance	215,325.00			215,325.00
Tree Care and Pest Control	139,394.00			139,394.00
Town Cemeteries	10,600.00			10,600.00
Parks and Commons	177,035.00			177,035.00
<b>Total Public Works</b>	<b>1,670,814.00</b>	<b>-</b>	<b>-</b>	<b>1,670,814.00</b>
<b>Planning, Conservation and Inspections:</b>				
Inspection Services	319,887.00			319,887.00
Zoning Board	45,511.00			45,511.00
Design Review Board	625.00			625.00
Planning Board	5,700.00			5,700.00
Conservation Commission and Department	185,311.00			185,311.00
Planning Department	280,970.00			280,970.00
Historical Commission	3,200.00			3,200.00
<b>Total Planning, Conservation and Inspections</b>	<b>841,204.00</b>	<b>-</b>	<b>-</b>	<b>841,204.00</b>
<b>Community Services:</b>				
Public Health	219,624.00			219,624.00
Children's Services	52,100.00			52,100.00
Council On Aging	219,694.00			219,694.00
Veterans' Services and Benefits	122,773.00			122,773.00
Town Commemorations	2,375.00			2,375.00
Housing Partnership/Fair Housing	400.00			400.00
Leisure Services and Supplemental Education	499,084.00			499,084.00
Municipal Pools	133,559.00			133,559.00
<b>Total Community Services</b>	<b>1,249,609.00</b>	<b>-</b>	<b>-</b>	<b>1,249,609.00</b>
<b>Library Services:</b>				
Jones Library	1,297,869.00			1,297,869.00
<b>Total Library Services</b>	<b>1,297,869.00</b>	<b>-</b>	<b>-</b>	<b>1,297,869.00</b>
<b>Public Education:</b>				
Elementary Schools	15,590,512.00		45,000.00	15,635,512.00
Regional School District	7,820,306.00			7,820,306.00
<b>Total Public Education</b>	<b>23,410,818.00</b>	<b>-</b>	<b>45,000.00</b>	<b>23,455,818.00</b>
<b>Debt Service:</b>				
Debt Principal				
General	677,517.00			677,517.00
Elementary Schools	131,514.00			131,514.00
Regional Schools	708,346.00			708,346.00

**TOWN OF AMHERST, MASSACHUSETTS**  
**FY 2002 Approved Budget**  
**General Fund**

	FY 2002 ATM April-Jun 01	FY 2002 STM 10/29/2001	Reserve Fund Transfers	Final Approved Budget
Debt Interest				
General	363,578.00			363,578.00
Elementary Schools	51,325.00			51,325.00
Regional Schools	11,227.00			11,227.00
Temporary Debt/Borrowing Costs	20,000.00			20,000.00
<b>Total Debt Service</b>	<b>1,963,507.00</b>	<b>-</b>	<b>-</b>	<b>1,963,507.00</b>
<b>Transfers:</b>				
Art 18 Reserve Fund	85,000.00		(45,000.00)	40,000.00
Art 34 Capital Program - Equipment	70,334.00			70,334.00
Art 35 Capital Program - Facilities	274,122.00			274,122.00
Art 36 Build-Out/Future Growth	10,000.00			10,000.00
Art 16 Electric Utility Study	9,880.00			9,880.00
Art 19 Charter Commission	7,000.00			7,000.00
Art 8 WW/MR Playgrounds and Munson alarm		36,900.00		36,900.00
Art 9 Stabilization Fund		275,100.00		275,100.00
Charter Commission	5,000.00			5,000.00
				-
				-
<b>Total Transfers</b>	<b>461,336.00</b>	<b>312,000.00</b>	<b>(45,000.00)</b>	<b>728,336.00</b>
<b>Unpaid Bills:</b>				
Art 6 Unpaid Bills		2,482.00		2,482.00
Art 10 Unpaid Bills	3,516.49			3,516.49
<b>Total Unpaid Bills</b>	<b>3,516.49</b>	<b>2,482.00</b>	<b>-</b>	<b>5,998.49</b>
<b>Assessments:</b>				
State				
Motor Vehicle Parking Surcharge	34,540.00			34,540.00
Retired Teachers Health Insurance	-			-
Air Pollution Control Districts	6,449.00			6,449.00
Other				
Regional Transit Authorities	932,175.00			932,175.00
Pioneer Valley Planning Commission	5,231.00			5,231.00
<b>Total Assessments</b>	<b>978,395.00</b>	<b>-</b>	<b>-</b>	<b>978,395.00</b>
<b>Deficits:</b>				
Revenue Deficit	77,810.00			77,810.00
Appropriation Deficit	50,930.00			50,930.00
Overlay Deficit	98.00			98.00
<b>Total Deficits</b>	<b>128,838.00</b>	<b>-</b>	<b>-</b>	<b>128,838.00</b>
<b><u>SPECIAL APPROPRIATIONS</u></b>				
<b>General Government:</b>				
Art 14 Retirement Assessment	1,909,013.00			1,909,013.00
Art 15 Council of Governments	115,200.00			115,200.00
Art 20 ACTV	4,000.00			4,000.00
<b>Total Gen Gov Special Appropriations</b>	<b>2,028,213.00</b>	<b>-</b>	<b>-</b>	<b>2,028,213.00</b>
<b>Community Services:</b>				
Art 21 Human Services	151,195.00			151,195.00
Art 22 Congregate Housing	45,000.00			45,000.00
<b>Total Community Services Special Appropriations</b>	<b>196,195.00</b>	<b>-</b>	<b>-</b>	<b>196,195.00</b>
<b>GRAND TOTAL GENERAL FUND</b>	<b>\$ 44,814,142.49</b>	<b>\$ 314,482.00</b>	<b>\$ -</b>	<b>\$ 45,128,624.49</b>
<b>RECONCILIATION OF BUDGET TO GENERAL LEDGER:</b>				
Final approved budget				45,128,624.49
Fund 1000				(45,128,624.49)
Total General Fund budget per General Ledger				-